App. F. IX-4

Previous References.
NAB 68-21 (15-18)
" 57-30 (5-8)
" 36-36 (1, 3, 4, 5)
" 97-30 (12, 13)
" 12-09 (1-7)
Later References.
NAB 97-38 (1-8)

1937
NAB

File No. 6a-1
Serial Nos. 1-5

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. five.

(20)

Part B for Dec 39

SUBJECT.

Inventories of the Government Press for 1936-37

Sl. 5) To The Surveyor Genl Ntg:
" Comptroller to Genl Stres & D
No A 7/2994-5 Dy 15-12-39

Directs the substitution of a new S.
for the existing note B, to appended
at the Press Manual

neral and Revenue Secretariat | File No. Px S 60 of 1937 [App. F] III—2

Telegrams: PAPYRUS.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,

Bangalore. dated.....8th..January.1938.

No. P. 2043

To

Encls. Two Inventories in a packet

GENL. & M'S. BR. 3412 & REV. SECT

FROM

B. SRINIVASA IYENGAR, ESQ., B.A.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To Px S 60—37-1

M. VENKATANARANAPPA, ESQ., B.A.,
Secretary to the Government of Mysore,
Development Department, BANGALOR

Sir,

I have the honour to submit herewith the Inventories of the Government Central Press, Bangalore and of the Government Branch Press, Mysore, for the official year 1936

Sd/- with diff- forwarding as usual
21.1.38

I have the honour to be,
Sir,
Your most obedient servant,

25.1.38

dent,
Government Printing.

To Comptroller & Exofficio
Cy 5814 d 27.1.38

Forwards the inventories for verification and return

From Comptroller & Exofficio
398 LAO d 18.2.38
Certifies the inventories have been returned to the dept- for necessary

D 0284—GPB—30.000—13-9-37

P&S File No. 60 1543 of 1937

3) Subd. The return of the inventories with the final remarks of the Comptroller will be available

5-3-5

5/5

4) subd. with a draft reminder

12/8/8

5) Rem

issued No. G 1697 dated 22-8-38

6) subd. with a draft reminder

2/8/11

7) Rem 2-8-11 issued No. G 5072 dt 22-11-38

8) subd. with a draft reminder

7) Rem

issued No. G 8360 dated 25 2-39

10) subd. with a draft reminder

2 22/5

11) due

issued No. G 12109 dt 27-5-39.

From the Comptroller

No. 25. GAD. 12-7-39.

TYPING SECTION 2 MAY 1939 GEN. & REV. SECTT.

4

Forwards the inventories of the two Govt. presses for 1936-37. duly verified together with his remarks.

Serial No.

12). The comptroller requests order of Govt. on the objections taken by the auditors re the allocation of the cost of certa spare parts of the machinery. In the audit objection (A) it is seen objection is because that the sum of Rs 686-8-0, which is reported to have been actually spent in purchase of new parts to replace the condemne and worn out parts which ar large additions to the plant & i increase their value, is retained as the capital value of the machine as per Note (h) to Appendix 8 of the press Manual In the audit objection (B) also it is seen that objection is taken for crediting the cost of the parts newly purchased to the plant. The comptroller states that the substitution of fresh spare parts in place of worn out ones cannot be held to increas the capital cost of the machine and that replacing old parts with new ones has only the effect of keeping the machine in working

inventories of the Govt. Presses for 1926-27. 2/6/AH

D.T.S. File No: 60 of 19.7

General and Revenue Secretariat.

32

Serial No.

order and that it does not enhance its capital value. He also requests that the term "Large additions being credited to plant" in the Press Manual [Note (b) to Appendix F; page 184] may be clarified. The financial Secretary may, perhaps, be consulted in the matter.

This view seems to the Controller

Controller of this point

The Supt. of Printing

SECY 24 JUL. 1939

20/7

11 Leg 22/7

Dept Key)

12 Fin 24/7

Fin Secy)

29/7

16.

A. I agree.

B. Perhaps the word "credited" has been rinted erroneously instead of the word "debited". he original order on which clause (b) to the note n page 184 of the Press Manual is based may be eferred to.

16.8.39

Fin

FINANCE U.O.No. 31. 340

The Press Manual may kindly be put up.

7-8-39

A/T Section

The Press Manual is put up

7/8 To Fin Secy)

Annual Index of the Govt Press for
1936-37 216

General and Revenue Secretariat. | P&S File No. 60 of 1937 [App.]

Serial No.

16

The information required
para 15 above is not readily
available. The original of the
Gujarati was also informally requested
on the 'phone to intimate the
no. & date of the original order
~~requiring the book~~. It is learnt that
the order is not easily traceable
even there. If allowed, the Gujarati
will be formally requested separately
to furnish the information required
by the Comptroller & the Dist Surg.

Two drafts - (1) G.O. reading
with certain observations &
(2) letter enclosing - are put up
for consideration.

26/9 17 The file will, if approved, be
sent a.o. to the Supdt. Govt Printing, for
stating the no & date of the original order
on which Clause (b) of the note on page 14
of the Press manual is based & for
giving his opinion in regard to clarifying the
to Manual, required by the Comptroller

Govt Orly)

17 Dec 30

SEC. DEPT. OFFICE
28. SEP. 1939

File No. of 19

General and Revenu Secretariat.

Serial No.

Forwarded w.o. with Compliments to the Asst. Govt Printer for remarks.

2462 2.10.39. C. V. Srinivasa Ch
For Asst Legal Ad

Press Office

3/10

Retransmitted with compliments:-

1. Note (b) to Appendix G of the Press Manual, (page 184) which says that 'the cost of ~~replics~~ repairs should be debited to working expenses, large additions being credited to plant' is a reproduction of a similar note appearing in Appendix C of the 1918 edition of the Press Manual (page 126). It is, therefore, not possible to trace the original order on which the note referred to above is based.

2. As laid down in the above note, the cost of repairs is charged off to ~~wiring~~ working expenses. The term 'large additions' is somewhat ambiguous. According to existing practice, if a large amount is spent on spare parts required for reconditioning a machine, the cost is added on to the original cost of the machine. As the machine becomes more useful, the cost of the machine is enhanced. The Comptroller holds that the substitution of fresh

Serial No.

fresh spare parts in place of worn-out ones does not increase the capital cost of the machine. If approved, the cost of spare parts will be debited to working expenses in future and only the cost of such parts or appliances, which were not found in the machines when originally purchased, but subsequently purchased and fitted up, will be added on to the capital value of the machine. In this sense the term 'credited to plan in the above note is correct and does not need modification.

Superintendent,
Government Printing.

Bangalore,
Dated 25th Oct. 1939.

DRS.

GEN. & REV. SECTT
28 OCT. 1939
AGRI. & FOREST BRANCH

OCT. 1939
VT. OF

CONTROLLER'S OFFICE
3 NOV. 1939
BANGALORE.

WD 0544.—GPB—30,000—2-9-83

File No. of 193

General and Revenue Secretariat

Yr 305/spl dated 21-11-39

U.O.No.375/LAD. dated 20th November 1939.

Returned with compliments.

I agree with the view expressed by the Superintendent, Government Printing in his note. The cost of such parts or appliances as were not found in the machine when originally purchased but subsequently purchased and fitted up to it, may be debited to plant, as they necessarily enhance the capital value of the machine. The cost of spare parts purchased in place of worn out ones will, however, be debited to working expenses. The word "Credited" does not seem to be appropriate.

A

M. Venkatagiri Rao

Comptroller (in charge)

GEN. & R. CTT. 22 NOV. 1939 A. & F. FOREST BRANCH.

A - I agree. The word "debited" is appropriate.

Vide pencil additions in the draft order.

Inventories of the Govt Press: for 1936-37

eneral and Revenue Secretariat. | P 48 File No. 60 of 1937 | [App. F. III-2

Serial No.

1

The draft for circular after approval.
6/12
(Clerk Key)

for
8/12
(I member)

Mr
10/12/37

for
Mr
by 11/12 11/12

financial sanction agreed.
Draft and facts here.

Asst
15/12
15.12.37
(S)/12

Secy

The Supdt Govt Presses
The Comptroller through the
Secretary
No A.G. 2994-5 dt 15.12.1937

Directs the substitution of
a new note for the existing note B
to Appendix G. of the Press Manual

Appendix F G—1]

SUBJECT .....

.....

.....

Section P & S

File No. 60—37

Serial No. 2.

Diary No. of letter replied to.....

No. G. S-814 (Enc. 2 inventories)

To

The Comptroller to Govt.

Bangalore

General and Revenue Secretariat

( )

the *193* .

Sir

Date of issue 27-1-38

I am directed to forward herewith the inventories of the Govt. Presses for the official year 1936-37 for favour of verification and early return

I have etc

signed by Mr. M.E.R.

List of enclosures.....

Copied by .....

Examined by.....

Seen to Govt. Secy.

Dev. Dy

Melle 21.1.38.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalor

No. 398/LAD enc/ Date the 18th February 193 8.

M. Venkatanaranappa Esq., B.A.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

GENL & MIS. BR FEB 1938 GEN 4271

Px 860-37-3

Sir,

With rererence to your letter No.G.5814/PS 60-37-2 dated 27-1-38 forwarding therewith, the inventories of the Government Presses for the official year 1936-37, for verification and early return, I have the honor to state that the inventories have been returned to the Superintend Government Printing for attending to certain omissions and corrections (vide copy or letter No.397/LAD dated 18-2-38 enclosed) and early return for transmission to Government.

I have the honor to be,
Sir,
Your most obedient servant,

ptroller

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 397/LAD Bangalore, dated 18th February 1938.

From

A. N. RAGHAVACHAR, Esq., M.A.;
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

The Superintendent,
Government Printing,
Bangalore

Sir

With reference to your letter No.P.2044 dated 8-1-38 forwarding therewith, the inventories of the Government, Central Press, Bangalore and of the Government Branch Press, Mysore, for the official year 1936-37, I have the honor to observe as follows:

1. Columns 3,4 and 5 of the inventory of the Branch Press Mysore do not give information in respect of articles which are more than one in number. It is requested that complete information may be furnished in these columns in respect of purchases made subsequent to the first.

2. As per para (b) of Appendix E.of the Press Manual, the cost of repairs should be debited to the 'working expenses', large addition being credited to plant. The additions made during the year to the capital value of certain plants and machinery in the inventory of the Central Press as noted below are apparently inadmissible.

(i) Monotype casting Machine key board and accessories -

The sum of Rs 253-12-0 added on is the expenditure incurred for the repairs of 10 Pt Moulds and parts and it cannot increase the capital value of the Machine.

(ii) Mono Machine -

Out of the sum of Rs 686-8-0 shown as addition, a sum of Rs 518-5-0 was spent for the purchase of spare parts and this can increase the capital value of the Machine provided there were not

similar spare parts previously which have since been used up. The balance of Rs 168-3-0 being the cost of parts purchased evidently for renewal or replacement has to be treated as Working Expenses.

(iii) Key board No.6633 with key bar Frame 243 addition Rs 36-14-0
Swift Wharfdale printing Machine Foolscap 20- 6-0

In the above two cases, the expenditure incurred was for the purchase of parts. If they are intended, to replace the old and worn out parts and to keep the machine in running order they cannot be treated as 'Capital expenditure

(iv) Blick ~~Kine~~ time Recorder -

The sum of Rs 62-2-0 shown as addition is on account of repairing and overhauling charges paid to Messrs. P.Orr & Sons The machine had gone out of order and was set right. It is obviously incorrect to show this as an addition to the capital value of the Machine.

The two sets of inventories are returned herewith for necessary corrections in the light of the remarks made above and return at a very early date.

I have the honor to be,
Sir,
Your most obedient servant,

(SS) Y Subramanyam
for Comptroller

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

SECY. DEV. DEPT. 13 JUL 1939 GOVT OF MYS

Comptroller's Office, Bangalore,

LAD 2 copies & inventories 1 copy Bench ck

Dated the 11th July 1939.

P.H.Krishna Rao Esq., M.A.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

Sir,

In continuation of this office letter No.652 LAD dated 9th March 1939, I have the honor to retransmit the Inventories of the two Government Presses for 1936-37 duly verified by the Local Auditors. As regards the Inventory of the Government Press, Bangalore, an extract of objections taken by this office with replies of the Superintendent, Government Press, and my final remarks thereon in the matter of allocation of the cost of certain spare parts of the machinery is enclosed for orders of Government.

In this connection, I may also bring to your notice that the terms "Large additions being credited to Plant" in the Press Manual (Vide Note(b

to

to Appendix G Page 184) is not definite and requires to be clarified.

I have the honor to be,
Sir,
Your most obedient servant

Comptroller in charge

Extract of the objections on the Inventories of the Government Presses, Bangalore for 1936-37 with the replies of the Department and final remarks of the Comptroller

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Objections	Replies of the Superintendent	Final remarks
(A) Mono machine (Item No.33) Out of the sum of Rs.686-8-0 shown as addition, a sum of Rs.518-5-0 was spent for the purchase of spare parts and this can increase the capital value of the machine provided there were not similar spare parts previously which have since been used up. The balance of Rs.168-3-0 being the cost of parts purchased evidently for renewal or replacement has to be treated as working expenses. (B) Key Board No.6633 with key bar frame 243 addition (Item No.4 under Mono Rs.36-14-0 Swift Wharfdale Printing Machine Foolscap (Item No.62 under Machine) Rs.20-6-0. In the above two cases, the expenditure incurred was for purchase of parts. If they are intended to replace the old and worn out parts and to keep the machine by running order they cannot be treated as "Capital Expenditure"	(A) These spare parts are casually purchased and stocked in the Press Stores to replace the worn out and condemned parts of the Mono casting machines as well as key board. Though they serve the purpose of replacing the condemned parts, the condition of the whole plant as well as their value is enhanced in as much as the depreciated parts would have been replaced by perfectly new ones. As a sum of Rs.686-8-0 has actually been spent in purchase of new spare parts to replace the condemned and worn out parts which are large additions to the plant to increase their value the same figure viz., Rs.686-8-0 is retained as the capital value of the machine (Vide Note (b) to Appendix G of the Press Manual (B) These parts were required for the key board and swift Wharfdale Printing machine, to work the machine more economically and the cost has therefore been credited to the plant.	(A) & (B) The substitution of fresh spare parts in place of worn out ones cannot be held to increase the capital cost of the machine. Replacing old parts with new ones has only the effect of keeping the machine in working order and does not enhance its capital value.

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193*

Date of issue ..... 16-12- ..... 1939.

Signed by ..... Mr C S Chat .....

May this be--

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Section. P&J

File No. 60-37

Serial No. 5

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Cori. proceedings endg
~ H.O. Note No 2462
d 26/10/39 from the Supdt,
Govt Press, submitting
the circulars of the Govt
Presses at Bangalore & Mysore
for the year 1936-37
2 corresponding
Order thereon. No. with H.O. Note
No 3057 Spl d 24/11/39 returning the
for the complete volume
above circulars duly verified
with certain observations.
Order No AF 2994-5 dated 15/12/39
Recorded.
The following Rules
be substituted for the

2

existing Note (6) to Appendix
9. of the Press Manual (Page 184)

" the cost of such parts-
appliances as were not found
the machines when originally
purchased but subsequently
purchased & fitted up to the
shops to enable to plant to
they receiving ~~an~~ an enhanced
Capital Value of the machines, but
the cost of spare parts purchased
in place of worn out ones ~~but~~ ~~shops~~ the Cost of Repairs
shops to enable to working

To
87/1

List of Enclosure

by Order of

To the Superintendent Printing
the Controller Stationery &c

Copied by

Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read :—

Correspondence ending with U.O.Note No.2462 dated 26th October 1939 from the Superintendent, Government Printing, submitting the inventories of the Government Presses at Bangalore and Mysore for the year 1936-37.

2. Correspondence ending with U.O.Note No.305/Spl. dated 21st November 1939 from the Comptroller returning the above inventories duly verified with certain observations.

Order no. AH 2994-5/0438 60-37-5

Dated, Bangalore, ~~12th~~ 15th December 1939.

Recorded.

The following shall be substituted for the existing note (b) to Appendix G. of the Press Manual (Page 184) :-

"The cost of such parts or appliances as were not found in the machines when originally purchased but subsequently purchased and fitted up to them, should be debited to plant, as th necessarily enhance the capital value of the machines, but the cost of spare parts purchased in place of worn out ones and the cost of repairs should be debited to working expenses".

C. P. Srinivasa Char

Secretary to Government,
Development Department.

To

The Superintendent, Government Printing,

The Comptroller to Government through Finl. Department.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

Note by the Hindi Press
in the substitution of a new rule for the
existing rule

O. No. A 7 2994-5703 60-37-5 DATED 15-12-39

ay this be

i. printed ? —— 93

ii. treated as a standing order ? ——

iii. published in the Gazette, English Part?

iv. translated?

v. placed at the disposal of the Press?

vi. published in the Gazette, Kannada Part?

No

Sent for orders
by
14/12

by
14/12

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. A. F. 2994-5—P. & S. 60-37-5, dated 15th December 1939.

Note (b) to Appendix (G) of the Press Manual.

Directs the substitution of a new note for the existing ——.

READ—

Correspondence ending with U.O. Note No. 2462, dated 26th October 1939, from the Superintendent, Government Printing, submitting the inventories of the Government Presses at Bangalore and Mysore, for the year 1936-37.

2. Correspondence ending with U. O. Note No. 305—Spl., dated 21st November 1939, from the Comptroller, returning the above inventories duly verified with certain observations.

ORDER No. A. F. 2994-5—P. & S. 60-37-5, DATED BANGALORE, THE 15TH DECEMBER 1939.

Recorded.

The following shall be substituted for the existing Note (*b*) to Appendix (G) of the Press Manual (Page 184):—

"The cost of such parts or appliances as were not found in the machines when originally purchased but subsequently purchased and fitted up to them, should be debited to plant, as they necessarily enhance the capital value of the machines; but the cost of spare parts purchased in place of worn out ones and the cost of repairs should be debited to working expenses."

P. H. KRISHNA RAO,
Secretary to Government,
Development Department.

To—The Superintendent, Government Printing,
The Comptroller to Government through the Financial Secretariat.

Exd.—C. K.

WD 8060—GPB—370—9-1-40